

## ABSTRACT OF THE DISCLOSURE

The present invention provides a polishing sheet that can secure a flatness of a material to be polished and can improve a polishing efficiency. A polishing pad 1 has a polyurethane sheet 2 made of polyurethane resin. The polyurethane sheet 2 has large cells 3 with a generally triangular sectional configuration rounded along a thickness direction thereof. Polyurethane resin exists in the polyurethane sheet 2 in a partition wall manner and fine foams 4 are formed in the polyurethane resin. Fine particles 5 added during manufacture of the polyurethane sheet 2 exist inside some of the fine foams 4 and the fine particles 5 are separable from the fine foams. By separating off fine particles positioned at a polishing face P by dummy polishing or the like, fine foams which evenly reserve a polishing liquid containing abrasive particles are formed at the polishing face P.